

# EXHIBIT P

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA  
ERIE DIVISION

UNITED STATES OF AMERICA, ex rel. )  
DILBAGH SINGH, M.D., PAUL KIRSCH, )  
M.D., V. RAO NADELLA, M.D., and )  
MARTIN JACOBS, M.D., )  
Relators, )  
vs. ) Civil Action  
No. 04-186E  
BRADFORD REGIONAL MEDICAL CENTER, )  
V&S MEDICAL ASSOCIATES, LLC, )  
PETER VACCARO, M.D., KAMRAN SALEH, )  
M.D., and DOES I through XX, )  
Defendants. )

DEPOSITION OF MARTIN DAVID JACOBS, M.D.

TUESDAY, AUGUST 21, 2007

Deposition of MARTIN DAVID JACOBS, M.D., called  
as a witness by the Defendant Bradford Regional  
Medical Center, taken pursuant to Notice of Deposition  
and the Federal Rules of Civil Procedure, by and  
before Joy A. Hartman, a Court Reporter and Notary  
Public in and for the Commonwealth of Pennsylvania, at  
the offices of Stone Law Firm, 1400 Allegheny  
Building, Pittsburgh, Pennsylvania, commencing at 3:08  
p.m. on the day and date above set forth.

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1 Complaint?

2 A. By material evidence, do you mean the existence  
3 of the sublease agreement and the do not compete  
4 agreement?

5 Q. Do you contend that those constitute material  
6 evidence of a violation?

7 A. I do.

8 Q. Are you aware of any other material evidence  
9 that would support the claims in your complaint?

10 A. No.

11 Q. Have you ever seen any cost report filed by the  
12 Medical Center with Medicare, Medicaid, or CHAMPUS?

13 A. No.

14 Q. Do you have any idea when those cost reports  
15 may have been filed by the Medical Center?

16 A. I don't know how to put this. I know from  
17 reading the Complaint that when the Medical Center  
18 bills the carrier, they state that this is an honest  
19 bill. Those are in the cost reports. They make those  
20 statements.

21 To the extent that if the sublease agreement  
22 and the do not complete agreement are illegal, then  
23 those cost reports, which I have not seen, but I know

1 have been made, have to be illegal also.

2 Q. I think I was asking you if you knew when the  
3 cost reports are filed.

4 A. No. I'm sorry. I do not.

5 Q. Have you ever seen any certification made by  
6 the Medical Center to any governmental payor that was  
7 part of the cost reports or any claims form?

8 A. I have not seen specific certifications.

9 Q. When you received a copy of the sublease from  
10 Dr. Singh and Dr. Nadella, did you read a copy of the  
11 sublease at that time?

12 A. I did at that time.

13 Q. Was it your understanding at that time that the  
14 sublease was a confidential document between Bradford  
15 Regional Medical Center and V&S Medical Associates?

16 A. I don't remember if that was my understanding  
17 or not.

18 Q. Did you recall my questions to Dr. Singh about  
19 Section 16 of the sublease?

20 A. I recall that; but I haven't looked at the  
21 sublease since 2003 or 2004.

22 Q. Well, if you could please turn to Section 16 in  
23 the sublease, the sublease follows page 27 in the

1 Q. I got to ask you to wait until I finish, again.

2 A. I'm sorry.

3 Q. Do you recall discussing Dr. Roumani's  
4 participation in the lawsuit that you ultimately  
5 filed?

6 A. I do not.

7 Q. Do you have any knowledge of any specific false  
8 or fraudulent claim made by either Dr. Vaccaro, Dr.  
9 Saleh or V&S Medical Associates to the Government?

10 A. Let me give you a long answer for that. As I  
11 testified earlier to Mr. Mulholland, I believe that  
12 once that what I believe I consider the illegal  
13 sublease and do not compete agreement were signed, all  
14 subsequent claims come into question and may have been  
15 illegal. I don't have any knowledge of any specific  
16 claim that was filed by Drs. Saleh and Vaccaro.

17 Q. Or V&S Medical Associates?

18 A. Or V&S Medical.

19 Q. Do you have any specific knowledge of any false  
20 statement or fraudulent statement made by Drs. Vaccaro  
21 and Saleh or V&S Medical Associates to the Government?

22 A. No.

23 Q. Do you have any specific knowledge of any false

1 or fraudulent claim or statement made by Dr. Vaccaro,  
2 Dr. Saleh, or V&S Medical Associates to any other  
3 third-party payor?

4 A. No.

5 Q. I believe you said prior to filing the  
6 Complaint, you did not have any knowledge of any  
7 specific false or fraudulent hospital cost reports  
8 that were filed; is that correct?

9 A. That's correct.

10 Q. And I also believe that your testimony was that  
11 you never saw any hospital cost reports filed by BRMC  
12 to Medicare, Medicaid, TRICARE/CHAMPUS; is that  
13 accurate?

14 A. Yes.

15 Q. So at any point in time, have you ever seen any  
16 copies of hospital cost reports that BRMC has filed in  
17 the past, with Medicare, Medicaid, TRICARE or CHAMPUS?

18 A. I have not.

19 Q. I believe you also testified that you are aware  
20 after reading the Complaint, rather you were aware of  
21 a certification contained in these documents; is that  
22 accurate?

23 A. The certification meaning -- could you be more

1 specific? What do you mean by certification? What  
2 are you referring to?

3 Q. You made a testimony -- or your testimony,  
4 rather, earlier was that you were familiar with some  
5 type of -- after reading the Complaint, you were  
6 familiar with some type of a representation contained  
7 in the hospital cost reports? Do you recall  
8 testifying to that?

9 A. Could you read the -- I just don't know what  
10 you mean. I'm sorry.

11 Q. Well, let me ask you this: Are you familiar  
12 with any certification that is contained in the  
13 hospital cost reports submitted by BRMC to Medicare,  
14 Medicaid, TRICARE, or CHAMPUS?

15 A. Okay. Now I know what you are referring to.  
16 After reading the Complaint, which was prepared by my  
17 attorney, I became aware that when the hospital  
18 submits a cost report. That have to make a statement  
19 that we have complied with all the applicable laws. I  
20 know that is not exactly the way it is said.

21 It was my opinion that assuming that the  
22 sublease agreement and the do not compete agreement  
23 were improper and illegal, then all of those

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1     certifications would, therefore, be improper, also;  
2     but I have read no specific certification by BRMC.

3         Q.     Prior to reading the Complaint, were you  
4     familiar with this certification?

5         A.     I was not.

6         Q.     Are you aware of any claims made by Dr. Saleh,  
7     Dr. Vaccaro and/or V&S Medical Associates to the  
8     Government for services provided that were not  
9     medically necessary?

10        A.     No.

11        Q.     Are you aware of any claims submitted by Dr.  
12     Vaccaro, Dr. Saleh, and/or V&S Medical Associates to  
13     the Government for any claims for services that were  
14     not actually provided by them?

15        A.     No.

16        Q.     Other than the sublease arrangement which  
17     includes a non-compete that we have been talking about  
18     here today, do you have any knowledge of any illegal  
19     transactions involving Dr. Vaccaro, Dr. Saleh, and/or  
20     V&S Medical Associates?

21        A.     I do not.

22        Q.     Have you ever seen a copy of the lease that V&S  
23     Medical Associates had with GE Healthcare Financial?



## C E R T I F I C A T E

COMMONWEALTH OF PENNSYLVANIA :  
: SS.:  
COUNTY OF ALLEGHENY :

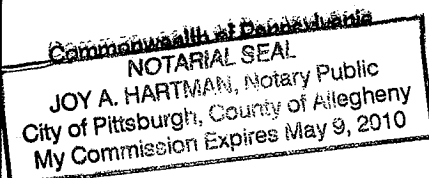
I, Joy A. Hartman, a Notary Public in and for the Commonwealth of Pennsylvania, do hereby certify that before me personally appeared MARTIN DAVID JACOBS, M.D., the witness herein, who then was by me first duly cautioned and sworn to testify the truth, the whole truth and nothing but the truth in the taking of his oral deposition in the cause aforesaid; that the testimony then given by him as above set forth was reduced to stenotypy by me, in the presence of said witness, and afterwards transcribed by computer-aided transcription under my direction.

I do further certify that this deposition was taken at the time and place specified in the foregoing caption, and signature was not waived.

I do further certify that I am not a relative of or counsel or attorney for any party hereto, nor am I otherwise interested in the event of this action.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal of office at Pittsburgh, Pennsylvania, on this 26th day of August, 2007.

The foregoing certification does not apply to any reproduction of this transcript in any respect unless under the direct control and/or direction of the certifying reporter.



*Joy A. Hartman*  
Joy A. Hartman, Notary Public  
in and for the Commonwealth of  
Pennsylvania

My commission expires May 9, 2010.